film to either of the end faces, a second substep of boring holes through the film at specified positions corresponding to the cells to be plugged up by a high-density energy beam and a third substep of packing a plugging material in the cells to be plugged up, and the film used at the first substep comprises a substrate layer and an adhesive layer and has an adhesive force of 3-15 N/25 mm.

As disclosed in the Declaration, Mr. Kouketsu states that using a laser beam to bore holes in a honeycomb structure minimizes the loss of plugging material when peeling off the film.

Although Bonzo discloses the use of a laser beam for boring holes, the method of boring holes by a laser beam is merely suggested to be one of the alternative methods in Bonzo. Bonzo merely suggests that a laser beam is an alternative method for boring holes. Bonzo does <u>not</u> teach the superiority of the performance of the laser beam in boring holes as demonstrated in the declaration. Accordingly, in view of the facts, the <u>superiority</u> of using a laser beam to bore holes was not recognized in Bonzo. This importance has been established by the experiment as disclosed in the Declaration for an adhesive film having a specific adhesive force.

Therefore, the remarkable effect was observed for the first time when the laser beam and the adhesive film were used in combination as demonstrated in the Declaration.

For at least these reasons, independent claim 8 and claims dependent therefrom are patentable over the applied references. Withdrawal of the rejection of the claims is respectfully requested.

II. Conclusion

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of the pending claims are earnestly solicited.

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Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,

James A. Oliff Registration No. 27,075

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JAO:OHC/hs

Attachments:

Declaration under 37 C.F.R. §1.132 Petition for Extension of Time

Date: August 13, 2007

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